



[4830-01-P]

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Parts 1 and 602

[TD 9590]

RIN 1545-BJ82

Health Insurance Premium Tax Credit; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correction to final regulations.

SUMMARY: This document contains corrections to final regulations (TD 9590) that were published in the **Federal Register** on Wednesday, May 23, 2012 (77 FR 30377). The final regulations relate to the health insurance premium tax credit enacted by the Patient Protection and Affordable Care Act and the Health Care and Education Reconciliation Act of 2010.

DATES: This correction is effective on **[INSERT DATE OF PUBLICATION OF THIS DOCUMENT IN THE FEDERAL REGISTER]** and is applicable May 23, 2012.

FOR FURTHER INFORMATION CONTACT: Shareen S. Pflanz, (202) 622-4920 (not a toll free number).

SUPPLEMENTARY INFORMATION:

Background

The final regulations (TD 9590) that are the subject of this correction are under section 36B of the Internal Revenue Code.

Need for Correction

As published, the final regulations (TD 9590) contain errors that may prove to be misleading and are in need of clarification.

Correction of Publication

Accordingly, the final regulations (TD 9590), that are the subject of FR Doc. 2012-12421, are corrected as follows:

1. On page 30377, column 2, in the preamble, under the paragraph heading “Paperwork Reduction Act”, first paragraph of the column, line 5, the language “with the Paperwork and Reduction Act” is corrected to read “with the Paperwork Reduction Act”.
2. On page 30378, column 2, in the preamble, under the paragraph heading “e. Federal Poverty Line”, line 2 of the paragraph, the language “federal poverty line by reference to the” is corrected to read “Federal poverty line by reference to the”.
3. On page 30381, column 3, under the paragraph heading “E. Individuals Enrolled in Coverage”, first full paragraph of the column, lines 6 and 7, the language “a plan year or other period if (1) the employee or related individual is” is corrected to read “a plan year or other period if the employee or related individual (1) is”

Diane Williams
Federal Register Liaison
Publications and Regulations Branch
Legal Processing Division
Associate Chief Counsel
(Procedure and Administration)

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